

BUSINESS TAXES FIDUCIARY

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1 Print or Type	LAST NAME		FIRST NAME AND INITIAL		TAXPAYER IDENTIFICATION NUMBER			
	NAME OF FIDUCIARY, ESTATE OR TRUST				TAXPAYER IDENTIFICATION NUMBER			
	NUMBER & STREET ADDRESS							
	ADDRESS (Continued)							
	CITY/TOWN, STATE AND ZIP CODE+4							
STEP 2 Figure Your Tax	1	INCOME Gross receipts or sales as originally filed or previously adjusted				1		
	2	NET GAIN (LOSS) FROM SALE OF ASSETS as originally filed or previously adjusted				2		
	3	INSTALLMENT GAIN (LOSS) as originally filed or previously adjusted				3		
	4	SEPARATE ENTITY ADJUSTMENT as originally filed or previously adjusted				4		
	5	GROSS BUSINESS PROFITS as originally filed or previously adjusted (Combine Line 1 - 4)				5		
	6	INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1)				6		
	7	GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS (Line 5 adjusted by Line 6)				7		
	8	ADDITIONS AND DEDUCTIONS						
		(a) As originally filed or previously adjusted				8(a)		
		(b) Adjustments to additions from Page 2, Section 2, Line 2				8(b)		
		(c) Adjustments to deductions from Page 2, Section 3, Line 3				8(c)		
		(d) Total adjusted additions and deductions [Combine Lines 8(a), 8(b) and 8(c)]				8(d)		
	9	ADJUSTED GROSS BUSINESS PROFITS (Line 7 adjusted by Line 8(d). If negative show in parenthesis)				9		
10	NEW HAMPSHIRE APPORTIONMENT (Form DP-80, Line 5. Express as a decimal to 6 places.) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80				10			
11	NEW HAMPSHIRE TAXABLE BUSINESS PROFITS (Line 9 x Line 10. If negative, enter 0.)				11			
12	NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS				12			
	(Line 11 x tax rate, see DP-87 instructions)							
STEP 3 Figure Your Amount Due	13	Credits allowed under RSA 77-A:5 as originally filed or previously adjusted				13		
	14	Subtotal (Line 12 minus Line 13)				14		
	15	Business Enterprise Tax Credit as originally filed or previously adjusted				15		
	16	Balance of Business Enterprise Tax due (Page 2, Section 4, Line F) [If Line F is NEGATIVE, ENTER ZERO.]				16		
	17	NH BPT Net of Statutory Credits as originally filed or previously adjusted				17		
	18	Balance of tax due (Line 14 minus Line 15 plus Line 16 minus Line 17)				18		
	19	Interest due (see DP-87 instructions)				19		
	20	Balance due (Line 18 plus Line 19) PAY THIS AMOUNT. ▶				20		
	21	Refund due (If Line 18 is negative, enter here) 21						

☐ POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X

SIGNATURE (IN INK) OF TAXPAYER

DATE

X

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

FOR DRA USE ONLY

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

MAIL
TO: NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE+4

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES FIDUCIARY

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Page 2

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E	Total from attached schedule				

Line 1 Enter total of Lines A through E here and on Page 1, Line 7 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NUMBER	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E					

Line 2 Enter total of Lines A through E here and on Page 1, Line 8(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NUMBER	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E					

Line 3 Enter total of Lines A through E here and on Page 1, Line 8(c) 3

SECTION 4 IRS ADJUSTMENTS TO BUSINESS ENTERPRISE TAX

A	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-PROP Line 4)	
B	Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80)	
C	NH TEVTB as adjusted by IRS Adjustments (Line A adjusted by Line B)	
D	NH Business Enterprise Tax as adjusted by IRS Adjustments (Line C x tax rate, see DP-87 instructions)	
E	NH Business Enterprise Tax as originally filed or previously adjusted	
F	Balance of Business Enterprise Tax due (Enter amount on Page 1, Line 16. If NEGATIVE, ENTER ZERO on Line 16.)	